

Company Number: 255357
Charity Number: 11815
Charities Regulatory Authority Number: 20033293

Outhouse Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2020

Kenny, Whelan & Company Limited
Certified Public Accountants and Statutory Auditors
191/193 Lower Kimmage Road
Dublin 6W
D6W F729

Outhouse Company Limited by Guarantee

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Outhouse Company Limited by Guarantee
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	David Carroll Louise O'Neill Mareeda Tracey Seana Skeffington Seamus McManus (Appointed 12 December 2020) Claire Cullen (Resigned 16 December 2020)
Chairperson	George Robotham
Company Secretary	Mareeda Tracey
Chief Executive Officer	Martha Whyte
Charity Number	11815
Charities Regulatory Authority Number	20033293
Company Number	255357
Registered Office and Principal Address	105 Capel Street Dublin 1 D01 R290
Auditors	Kenny, Whelan & Company Limited Certified Public Accountants and Statutory Auditors 191/193 Lower Kimmage Road Dublin 6W D6W F729
Bankers	AIB Bank 37/38 Upper O'Connell Street Dublin 1 D01 XR67
Solicitors	Dermot Simms 600B Cathedral Court, New Street South, Dublin 8 D08 A5X9

Outhouse Company Limited by Guarantee

CHAIRPERSON'S REPORT

for the financial year ended 31 December 2020

Foreword from our Chairperson

Outhouse commenced 2020 on a high note. The centre had received confirmation of additional annual core funding of €38,000 from Pobal (Department of Rural & Community Development) at the end of 2019. This funding was to enable the recruitment of additional staff. It was further recognition of the fact that our enterprise was under resourced in terms of staffing and that it had also consistently delivered on income generation targets set out in business plans over the preceding five years.

Our business strategy had been to consistently develop the income generating potential of our social enterprise in order to increase our overall resources and to mitigate the risks from over dependence on any single source of funding. We had increased the income generated by our café, venue, office hire and fundraising by 122% in the four years ending 2019. Our income from these sources totalled over €20,000 for the months of January and February 2020 - an increase of 25% over the same months of 2019.

2020 Highlights

On the 12th March 2020 the Board of Outhouse decided to close Outhouse immediately in the light of the government guidance to suspend activities in collective spaces and to minimise social interactions due to the risks posed by the Covid19 virus. There was no possibility of Outhouse remaining open in view of the risks to our many vulnerable users who include significant numbers of immunocompromised and older people.

We did not take this decision lightly. The services that Outhouse provides are vital for the health and well-being of our community members but the immediate risks posed by the COVID 19 virus were too high to justify remaining open. We were guided by a number of factors in taking this decision including: The intimate nature of our rooms/spaces, the extended lengths of time many users spend in close proximity, resultant difficulty for all in maintaining recommended social distancing, we host many visitors/users who are immunocompromised, we have a large cohort of older users, unacceptable additional demand/responsibility on already overstretched staff.

While Outhouse has continued to operate the fact that our café has been closed and that meetings and group activities could not happen for much of 2020 and through to August 2021 is of major concern. A core function of the centre is to provide spaces for LGBT+ people to socialise and build support networks and supports, something that many in our community do not have.

It is widely acknowledged that many in our LGBT+ communities are affected by decades of discrimination and disconnection from community. They are also subject to ongoing abuse, and harassment. Reports continue to document higher levels of stress, anxiety, depression etc all of which have increased for everyone as a result of Covid19 but the impact will be greater for these communities.

Needless to say, the health of staff, volunteers, users and visitors to the centre was a primary concern. We were very conscious of our duty of care to all. We were also guided by our users who over the preceding days had already opted to suspend activities/use of the centre.

The staff of Outhouse responded magnificently to the challenges posed. Arrangements were put in place for staff to work from home, information and support calls and emails continued to be responded to and dealt with, Personal Development Courses and Peer Support Groups successfully migrated online, all of the routine background administration and maintenance work continued. There was an increased focus on the Centre's online presence and interactions on all social media and a revised Covid19 marketing strategy was agreed. Staff also availed of additional ongoing training opportunities, while the organisation reviewed and updated many policies and procedures and created necessary new policies and procedures related to Covid19.

Public health information from the HSE was reposted on social media and in response to an appeal from the HSE a member of staff volunteered full time in an emergency hostel for several months. This was much appreciated by HSE personnel. Several other staff were willing to volunteer but the risk to vulnerable members of their households was too great.

Weekly meetings on Zoom played a vital part in fostering a strong sense of purpose and mutual support among the staff of Outhouse who have displayed great commitment and creativity throughout this time.

Community Support

In response to the loss of income caused by the closure several small fundraising events and an appeal for donations resulted in a welcome increase in this area. A staff member further suggested that a charity Art Auction could generate necessary funds and increase the profile of the centre. The staff member had the required contacts which was a great asset to start with. It was the huge commitment of all staff and the external consultant that ensured the tremendous success of the 'Arthouse Auction' in November 2020.

While the planning and execution of the event demonstrated the huge commitment and dedication of staff, the Auction itself and the lead-in to it demonstrated the massive goodwill towards Outhouse that exists within the LGBT+ community and in the wider community. The response from the arts community was both generous and

Outhouse Company Limited by Guarantee CHAIRPERSON'S REPORT

for the financial year ended 31 December 2020

moving. In addition to donating a total of 200 pieces for the auction and readily responding to contact many of the artists had ongoing interaction with staff, sought pieces from other artists, reposted updates on social media and sent messages of support. A huge thank you to all.

The continued support of our core funders has been of vital importance to Outhouse during this hugely challenging time. Both Pobal and the HSE provided reassurance from the outset regarding the security of funding, something which was very welcome. In addition, the personnel we work with in both organisations have been helpful and supportive throughout in all our interactions and were keen to ensure that we were aware of all supports available. This is much appreciated.

Looking forward

As we fully re-open the centre all in Outhouse are conscious that we need to take time to assess the needs of our users and community going forward. Many will be cautious about when and how they engage with the centre and the services it provides. We will take time to listen and to reach out to users to discover their needs and endeavour to adapt services and how we deliver them. Adapting and addressing the needs of our community in this changed environment will be central to the development of our Strategic Plan. Our commitment is to continue to provide spaces and supports that are central to the growth and development of individuals and community.



George Robototham
Chairperson

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2020.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of Directors.

In this report the directors of Outhouse Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2020.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

Outhouse is a community and resource centre for LGBT people in operation since 1997. Its primary goal is to offer a safe space for people to inform, meet, organise and make things happen. Throughout our years of development, this focus has remained central. Whatever the type of support, be it entirely social or sport, or be it around coming out, ageing or alcohol, the staff, Board and volunteers have always seen that the role of Outhouse is to provide space for the community to develop and flourish. Outhouse staff and Board encourage wide participation, both in the use and running of the centre.

Objectives

Vision

Our vision is of a vibrant and safe space for LGBT people, groups and organisations that is inclusive of the diversity within our community.

Mission

Our mission is to provide a safe space which facilitates & encourages the growth of services & supports to the LGBT communities.

Values

In all of our work, we are guided by principles of community, equality & partnership.

Strategy

Outhouse provides the following services in our centre: -

LGBT Community Resource Centre - Drop-In, Cafe, Meeting Rooms, Library, Venue, Peer Support, Personal Development Courses

Information, Referral and Support Services - Physical, Emotional, Sexual Health, Mental Health, Referral to our local Citizens Information service regarding Social Welfare and other entitlements such as Peer Support and Social Activities.

Community and Outreach Development and Policy Work - Our staff and volunteers work one-on-one, and with LGBT organisations and groups, and are active participants in local, regional, and national initiatives promoting positive social change for the LGBT community. We engage in advocacy and in LGBT awareness training.

Office and Meeting Space - We are home to a wide variety of LGBT organisations and groups who are either permanently based on our premises or rent meeting space.

Garda LGBT Liaison Officer - Every week the Garda LGBT Liaison Officer is available to meet our service-users by appointment at Outhouse. These officers have been trained on issues relating to LGBT people.

LGBT Free Legal Advice Centre - The LGBT Lawyers Association of Ireland is an educational, advisory and

Outhouse Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

advocacy group made up of LGBT and allied lawyers and students in Ireland. Their aim is to create awareness of the legal issues affecting the LGBT community, to combat discrimination and to advocate for equality. They work with Outhouse in providing information and support in relation to legal matters/concerns of Centre users.

Homelessness - Crosscare @ Outhouse - Crosscare Housing and Welfare Information (CHWI) is a project offering information and advocacy in the areas of homelessness, housing (public and private), social welfare and related matters and operates at the centre (by appointment).

Gay Men's Health Service - The Gay Men's Health Service (GMHS) provides STI clinical, outreach and counselling services for gay and bisexual men, and men who have sex with men. GMHS along with Gay Health Network provides sexual health promotion, education, and advice on the prevention of HIV, Syphilis, Hepatitis and other sexually transmitted infections, STIs. GMHS also provides training, research and co-organises the annual Gay Health Fora. Free safer sex packs, information leaflets, etc, are freely distributed by Outhouse on behalf of the GMHS. In addition, we answer a large volume of calls in relation to the GMHS, and deal with the administration and scheduling of counselling services

The building is owned and managed for the benefit of the LGBT community by the company which is limited by guarantee.

There has been no significant change in these activities during the financial year ended 31 December 2020.

Structure, Governance and Management

Structure

The charity is limited by guarantee not having a share capital. The Company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.27.

The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association (or Constitution) and managed by a Board of Directors/Trustees

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 11815 and is registered with the Charities Regulatory Authority - CRA Number 20033293.

Governance

Outhouse has adopted and implemented the Charities Governance Code issued by the Charities Regulator. As required by the Regulator Outhouse will report on its compliance with the code formally in 2021.

The Board are currently working towards the implementation of Charities Statement of Recommended Practice (Charities SORP).

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Data Protection Act 2018 (GDPR)

Outhouse has developed GDPR Policies and Procedures specifically suited to the organisation with input from a GDPR consultant. A Data Protection Officer has been appointed in the organisation to oversee compliance in this area. Data Privacy Statement is available to read at www.outhouse.ie/privacy.

Charity Trustee/ Directors

Outhouse is governed by a Board of Directors with a maximum of 13 people. All Board members are volunteers and do not receive any remuneration for the participation as required by the Charities Act, 2009.

The Chair, Secretary and CEO, plan the Board agendas in advance of the coming year. The plan is reviewed on an ongoing basis to ensure all relevant topics are covered timely and appropriately in the year.

Our policy requires a minimum of 6 Board meetings throughout the year, in practice the Board met 10 times in 2020. The Board has an attendance policy with the Chair responsible for its implementation. Staff members are invited to attend Board meetings to participate in discussions on their areas of responsibility.

The CEO, Martha Whyte, is invited to attend all Board meetings.

Outhouse has taken out insurance to protect the Directors/Charity Trustees. No loans have been granted to Directors. No remuneration or other benefits have been paid or are payable to any Directors directly or indirectly from the Charity's funds.

(i) Board Selection & Induction Process

Board members are selected based on specific interest in the aims of Outhouse and any identified skill gaps on the Board. The Board reviews its composition annually.

Potential Board members are initially requested to submit a brief outline of their interest in joining the Board to the Company Secretary followed by a meeting with two members of the Board. They are then invited to attend some Board meetings before the decision to co-opt them to the Board.

Induction occurs as soon as possible after the individual has joined the Board. Induction is the responsibility of the Company Secretary in collaboration with the CEO and Chair of the Board. Induction training includes a face-to-face meeting (where possible) covering the Charity's role and aims, governance structures, core activities, history and successes. New Directors receive an induction pack which includes the Constitution, minutes of recent Board meetings, Board of Directors Policies and Procedures, Conflict of Interest / Loyalty Policy and other relevant documents.

Outhouse is a member of The Wheel and facilitates Board members attending relevant training courses.

(ii) Board Members

George Robotham (he/him)	Chair of the Board
Louise O'Neill (she/her)	Treasurer
Mareeda Tracey (she/her)	Company Secretary
David Carroll (he/him)	
Seana Skeffington (she/her)	
Seamus McManus (he/him)	
Claire Cullen (she/her)	

George Robotham (he/him) Chair of the Board

Appointed: 17 November 2007

Board Attendance 2020: 10/10

George has been involved in LGBT community organisations since 1988. In addition to Outhouse, he has volunteered in various roles with Gay Switchboard Ireland, GLEN and the National Lesbian & Gay Federation (NXF). He worked for many years as a civil servant. His work included; serving on the board of County Waterford Childcare Committee, inter-agency work with statutory and voluntary agencies, participation on numerous committees (Traveller Primary Health Care, City and County Partnerships etc.) and evaluation and allocation of funding for projects.

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DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Louise O'Neill (she/her) Treasurer

Appointed: 21 September 2019

Board Attendance 2020: 9/10

Louise is a member of the Institute of Chartered Accountants in Ireland, has extensive experience in internal controls, risk and compliance and financial accounting. Having trained in PwC Dublin, Louise is currently a Group Internal Audit Manager in CRH.

Mareeda Tracey (she/her) Company Secretary

Appointed: 18 April 2018

Board Attendance 2020: 10/10

Mareeda has many years management and regulatory experience including seven years as a tax consultant in PwC. Since joining the Board she has been involved in training programmes with The Wheel on the introduction of the Charities Governance Code.

David Carroll (he/him)

Appointed: 24 September 2016

Board Attendance 2020: 10/10

David is currently an Irish Research Council Doctoral Scholar in Sexuality Studies at DCU. David has longstanding experience of working with the LGBTI community, in organisations such as Gay Men's Health Service (HSE) and Belong To.

Seana Skeffington (she/her)

Appointed: 24 September 2016

Board Attendance 2020: 9/10

Seána has extensive marketing and management experience. She has provided advice and strategic direction for Outhouse in terms of increasing reach, awareness raising and promotion of events. She is also involved with the recruitment and appraisal processes at Outhouse.

Seamus McManus (he/him)

Appointed: 12 December 2020

Board Attendance 2020: 0/0 (there was no Board meeting in 2020 after appointment at AGM)

Séamus is a chartered member of the Chartered Institute of Personnel & Development and sits on the Board's HR Committee. Séamus is an experienced HR and organisation development professional, and prior to his current role as a senior manager in the civil service, worked as a consultant with people and organisational advisory firm Korn Ferry. Séamus has previously served as a director of EQUATE, an education equality charity.

Claire Cullen (she/her)

Appointed: 24 September 2016, resigned 16 December 2020

Board Attendance 2020: 9/10

(iii) Board Sub Committees

Two committees support the activities of the Board, Finance, Audit & Risk Sub-Committee (FARSC) and the Human Resources Sub Committee (HRSC). The CEO, Martha Whyte who is not a Board member attends both committees. Each committee is governed by a term of reference which is included in the Directors policy and procedures document.

The FARSC is responsible for assuring the Board of the Centre's financial integrity including keeping the Board informed of its financial duties and responsibilities. The FARC has a significant role in monitoring the risk and internal control environment, external audit and financial reporting of Outhouse.

Committee Members	Meeting Attendance 2020
George Robotham	7/7
Louise O'Neill	5/7
Mareeda Tracey	6/7
Martha Whyte	7/7

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

The HRSC assists the CEO and Board in fulfilling their duties to employment matters as they arise. The committee is responsible for reviewing and contributing to HR policies and considering remuneration and performance management.

Committee Members	Meeting Attendance 2020
George Robotham	3/3
David Carroll	3/3
Seana Skeffington	3/3
Martha Whyte	3/3

Management

Outhouse has a staff team based in Dublin and headed by a Chief Executive Office who reports directly to the board through the Chairperson. A manager report to the Chief Executive Officer, and all other staff report to the Manager within the organisation.

The role of the Outhouse Board is one of Governance and Strategic Planning. The Board is not involved in the day-to-day operations of the Centre save in relation to its legal responsibilities. The Board ensures that the organisation has a clear mission, vision, aims and strategy and ensures that the operation is well managed.

The following matters are specific to the Board:

- Approval of all banking facilities including loans
- Co-opting new Board members
- Appointment removed of Members of the Company
- Appointment removed of Sub Committee Chair, Members
- Appointment / remove of CEO
- Approval of individual purchases greater than €3k
- Appointment / Removal of the Auditors
- Approval of annual financial statements and annual report
- Review and approval of changes to internal policy and procedure documents
- Approval of strategic plan and operational budgets

The Board delegates specific duties and authority to the CEO, to ensure the day-to-day operations are managed. The CEO and staff are responsible for implementing the strategy plan and managing its resources including finance efficiently and effectively.

The CEO reports directly to the Board and is responsible for initiating recruitment managing staff and reporting operational and financial performance to the Board. The CEO prepares a Board report for each meeting outlining the performance of the Centre, including operational and financial metrics, budgetary performance, funding, staff related matters, and forward-looking consideration.

Outhouse has a Conflict of Interest and Loyalty Policy in place. All Board members are asked to confirm that they have no conflict of interest / loyalty in relation to any of the matters on the agenda at the start of each Board meeting.

Review of Activities, Achievements and Performance

2020 was a particularly challenging year with the impact of Covid-19 from March 2020. In compliance with Government guidelines the building closed for almost nine months of the year. Outhouse ran courses which were facilitated online, 21 courses running with c. 123 attendees while the building was closed. In addition, a help line was sent up to signpost services with over 1000 calls dealt with. The building is fully compliant from a Covid 19 health and safety perspective achieving the Fáilte Ireland Covid Compliance Certificate in October 2020.

The Board implemented a spending freeze due to the reduction of budgeted income as a result of the closure of the building. To mitigate the financial impact of the closure the Art House auction fundraising charity event took place in November 2020. This was the first time the organisation embarked on such a significant event, receiving over 200 pieces of art to auction. Art House auction will become a key annual fundraising event for the Outhouse.

Fundraising is an avenue to reduce the reliance of state agency funding and is an area for special attention in the coming years.

Financial Review

The results for the financial year are set out on page 17 and additional notes are provided showing income and expenditure in greater detail.

Outhouse Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Financial Results

At the end of the financial year the charity has assets of €1,048,250 (2019 - €1,010,448) and liabilities of €334,286 (2019 - €346,230). The net assets of the charity have increased by €49,746.

Reserves Position and Policy

The charity is working towards establishing and maintaining a level of reserves that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on programmes, fundraising and events and receiving resources through donations, rental income and grants that provide funding. Whilst the current level of reserves may prove sufficient it is the directors' view that it is prudent to ensure that there are sufficient reserves to provide financial flexibility over the course of the forthcoming challenges for the charity.

Principal Risks and Uncertainties

The Directors have identified that the key risks and uncertainties the Charity faces are as follows: -

(i) **Dependency on Income Sources**

The Board recognises Outhouse has a significant dependence on grant income from state organisations. The Board is working to reduce this reliance on state funding to mitigate the risk of over reliance on one source of funding by generating funds through own earned income and fundraising. 2020 has been a challenging year with the building closed for almost 9 months resulting in a loss of own earned income, this was somewhat mitigated by the increased focus on fundraising particularly the Art House auction.

(ii) **Loss of Key Personnel**

Prior to 2019 Outhouse had a flat management structure with the manager reporting to the Board. In 2019 it moved from this flat structure to a two-tier structure with Operations and Development Manager (O&D) reporting to the CEO who reports to the Board. By introducing an additional layer of management, the risk of overreliance on key personnel has been somewhat mitigated. HR Committee are overseeing the development of both CEO and O&D Manager in their roles.

(iii) **Financial and Related Control Risk**

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects and the requirements for budgets covering all activities.

(iv) **Increasing Compliance Requirements**

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre by ensuring all accreditation is up to date.

The Charity mitigates these risks by operating a risk management strategy, including monitoring of cash flows, procedures and policies and changes in legislation.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

As the current operational environment evolves the Board will assess the current strategy to ensure it is fit for purpose. The strategy is reviewed and renewed on an on-going basis; a formal strategy review will take place in the coming year.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

David Carroll
Louise O'Neill
Mareeda Tracey
Seana Skeffington
Seamus McManus (Appointed 12 December 2020)
Claire Cullen (Resigned 16 December 2020)

In accordance with the Constitution, the directors retire by rotation and being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Mareeda Tracey.

Staff Training and Development

Outhouse is committed to the continuous development of staff members, during Covid-19 lock down staff members completed over 20 courses combined.

Outhouse Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Outhouse Company Limited by Guarantee subscribes to the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Post Balance Sheet Events

With the continued impact of COVID-19 since the financial year end and the ongoing social distancing restrictions placed upon Cafes/Restaurants and businesses, we continue to monitor the situation with regard to the business continuing as a going concern. We have reviewed and assessed the impact on the 2020 Financial Statements and are satisfied that there are no adjustments nor provisions required thereon.

Staffing

Our team are made up of a group of passionate and hardworking individuals dedicated to supporting the lives of LGBT people and community in Ireland.

(i) Staff

The average number of persons employed (including executive directors) during the financial year was 9 (2019 - 9) as follows:

	2020 Number	2019 Number
Chief Executive Officer	1	1
Manager	1	1
Direct charitable activities staff	5	5
Support staff	2	2

The aggregate payroll cost incurred during the year were €227,224 (2019 - €219,556) as follows:

	2020 €	2019 €
Wages and salaries	199,833	191,440
Social security costs	20,964	19,639
Pension costs	6,427	8,477

(ii) Salary Bands

A total of 2 employees (2019 : 2) earned remuneration(including pension) over €40,000 in 2020 as follows:

	2020	2019
€40,000 - €50,000	1	1
€50,001 - €60,000	0	0
€60,001 - €70,000	1	1

(iii) Chief Executive's Remuneration

The CEO, Martha Whyte commenced on 3rd February 2006. The value of her remuneration (including pension) in 2020 was €56,160 (2019 €61,089). There are no additional rewards included in her contract of employment.

(iv) Staff Training

Outhouse is committed to the continuous development of staff members, during Covid-19 lock down staff members completed over 20 courses combined.

(v) The Safety, Health and Welfare at Work Act 2005

Outhouse continues to take appropriate measures to protect the safety, health and welfare for all staff, visitors and promote awareness within its office to meet this Acts' provisions.

Apportionment

Individual costs that are shared and not directly attributable to a singular activity are apportioned on a consistent basis. Income is directly apportioned against relevant activities.

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Principal State Funders & Other Grants

Refer to Note 6.2 page 25 for a listing of principal funders and other grants received in the period.

Small Companies Exemptions

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors report.

Auditors

The auditors, Kenny, Whelan & Company Limited, (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Compliance Statement

The directors are responsible for securing the company's compliance with its relevant obligations (compliance with both company and tax law) and with respect to each of the following three items, we confirm that it has/has not been done. We confirm:"

- the existence of a compliance policy statement;
- appropriate arrangements or structures put in place to secure material compliance with the company's relevant obligations;
- a review of such arrangements and structures has taken place during the financial year

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 105 Capel Street, Dublin 1, D01 R290.

Approved by the Board of Directors on 16-10-2021 and signed on its behalf by:


George Robotham
Director


Louise O'Neill
Director

Outhouse Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2020

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Directors on 16-10-2021 and signed on its behalf by:


George Rolotham
Director


Louise O'Neill
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Outhouse Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Outhouse Company Limited by Guarantee for the financial year ended 31 December 2020 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2020 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited. In our opinion the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Outhouse Company Limited by Guarantee

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's Report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Noel J Delaney

for and on behalf of

KENNY, WHELAN & COMPANY LIMITED

Certified Public Accountants and Statutory Auditors

191/193 Lower Kimmage Road

Dublin 6W

D6W F729

19/10/21

Outhouse Company Limited by Guarantee STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2020

		Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 € as restated
Notes							
Income							
Donations and legacies	6.1	74,543	-	74,543	5,564	-	5,564
Charitable activities							
- Grants Incomes and Sponsorship	6.2	10,847	306,506	317,353	14,435	289,478	303,913
Other trading activities	6.3	22,849	-	22,849	91,749	-	91,749
Other income	6.4	-	-	-	27,029	-	27,029
Total income		108,239	306,506	414,745	138,777	289,478	428,255
Expenditure							
Raising funds	7.1	42,037	14,260	56,297	45,705	37,902	83,607
Charitable activities	7.2	38,379	270,323	308,702	50,275	254,740	305,015
Total Expenditure		80,416	284,583	364,999	95,980	292,642	388,622
Net income/(expenditure)		27,823	21,923	49,746	42,797	(3,164)	39,633
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		27,823	21,923	49,746	42,797	(3,164)	39,633
Reconciliation of funds							
Balances brought forward at 1 January 2020	22	622,367	41,851	664,218	579,570	45,015	624,585
Balances carried forward at 31 December 2020		650,190	63,774	713,964	622,367	41,851	664,218

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 16.10.2021 and signed on its behalf by:


George Robotham
Director


Louise O'Neill
Director

Outhouse Company Limited by Guarantee
BALANCE SHEET
as at 31 December 2020

	Notes	2020 €	2019 € as restated
Fixed Assets			
Tangible assets	15	942,286	951,143
Current Assets			
Stocks	16	1,386	1,143
Debtors	17	10,247	11,310
Cash at bank and in hand		94,331	46,852
		105,964	59,305
Creditors: Amounts falling due within one year	18	(127,666)	(122,741)
Net Current Liabilities		(21,702)	(63,436)
Total Assets less Current Liabilities		920,584	887,707
Creditors			
Amounts falling due after more than one year	19	(206,620)	(223,489)
Net Assets		713,964	664,218
Funds			
Restricted funds		63,774	41,851
General fund (unrestricted)		650,190	622,367
Total funds	22	713,964	664,218

Approved by the Board of Directors on 16.10.2021 and signed on its behalf by:


George Robotham
Director


Louise O'Neill
Director

Outhouse Company Limited by Guarantee
STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2020

	Notes	2020 €	2019 €
Cash flows from operating activities			
Net movement in funds		49,746	39,633
Adjustments for:			
Amount written back on investments		-	(21,589)
Depreciation		8,857	8,857
Interest payable and similar expenses		9,680	9,134
Gains and losses on disposal of fixed assets		-	(5,440)
		<u>68,283</u>	<u>30,595</u>
Movements in working capital:			
Movement in stocks		(243)	(355)
Movement in debtors		1,063	(1,141)
Movement in creditors		3,398	(5,169)
		<u>72,501</u>	<u>23,930</u>
Cash generated from operations		<u>72,501</u>	<u>23,930</u>
Interest paid		(9,680)	(9,134)
		<u>62,821</u>	<u>14,796</u>
Cash generated from operations		<u>62,821</u>	<u>14,796</u>
Cash flows from investing activities			
Receipts from sales of tangible assets		-	27,029
		<u>-</u>	<u>27,029</u>
Cash flows from financing activities			
Term loan repayments		(15,342)	(40,150)
		<u>(15,342)</u>	<u>(40,150)</u>
Net Increase in cash and cash equivalents		47,479	1,675
Cash and cash equivalents at 1 January 2020		46,852	45,177
		<u>46,852</u>	<u>45,177</u>
Cash and cash equivalents at 31 December 2020	24	94,331	46,852
		<u>94,331</u>	<u>46,852</u>

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

1. GENERAL INFORMATION

Outhouse Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the charity is 105 Capel Street, Dublin 1, D01 R290 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

This is the first set of financial statements prepared by Outhouse Company Limited by Guarantee in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. Previously the charity applied FRS 102 but did not apply the Statement of Recommended Practice "Accounting and Reporting by Charities". As a result of the adoption of the FRS 102 Charities SORP in the current period a change in accounting policy was required so as to ensure compliance with the Charities SORP. Details of the change in accounting policy and the related adjustments are detailed in note 14. The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. As noted below, the directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2020 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Going concern

The financial statements have been prepared on the going concern basis. The validity of this assumption is dependent on achieving sufficient operating cash flows for the future years. The charity's principal funder, Pobal and HSE has not given any indication that it will withdraw its financial support from the charity in the foreseeable future. The directors are satisfied that in view of the expected continued financial support from its principal funder the charity has the necessary resources to continue trading for the foreseeable future.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Employee Benefits

The charity provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Defined contribution pension plans

The Charity operates a defined contribution plan. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate fund. Under defined contribution plans, the charity has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the charity pays contributions to privately administered pension plans on a contractual or voluntary basis. The charity has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. Freehold premises are stated at cost less accumulated depreciation and accumulated impairment losses.

The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 50 Years Straight line
Fixtures, fittings and equipment	- Now Exhausted

The charity's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the SOFA.

Impairments:

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If an impairment loss is subsequently reverses, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the SOFA.

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in SOFA.

Stock

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Stocks comprise fundraising materials. It is not considered practicable to value stock of unsold donated goods at the financial year end.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cash at bank and in hand

Cash at bank and in hand comprises cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Outhouse Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 11815. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the bookkeeping, payroll, the preparation of the financial statements and our Companies Registration Office Annual return.

Outhouse Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

4. RECONCILIATIONS ON TRANSITION TO CHARITIES SORP (FRS 102)

BALANCE SHEET - ASSETS AND LIABILITIES

	At 1 January 2019 As previously stated €	Effect of transition €	As restated €	At 31 December 2019 As previously stated €	Effect of transition €	As restated €
Fixed Assets						
Tangible assets	960,000	-	960,000	951,143	-	951,143
Current Assets						
Stocks	788	-	788	1,143	-	1,143
Debtors	10,169	-	10,169	11,310	-	11,310
Cash at bank and in hand	45,504	-	45,504	46,852	-	46,852
	56,461	-	56,461	59,305	-	59,305
Creditors: Amounts falling due within one year	(110,985)	(16,117)	(127,102)	(122,741)	-	(122,741)
Net Current Liabilities	(54,524)	(16,117)	(70,641)	(63,436)	-	(63,436)
Total Assets less Current Liabilities	905,476	(16,117)	889,359	887,707	-	887,707
Creditors						
Amounts falling due after more than one year	(264,774)	-	(264,774)	(223,489)	-	(223,489)
Deferred Income	(423,352)	423,352	-	-	-	-
Net Assets	217,350	407,235	624,585	664,218	-	664,218

Outhouse Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

4.1 BALANCE SHEET -FUNDS

	At 1 January 2019			At 31 December 2019		
	As previously stated €	Effect of transition €	As restated €	As previously stated €	Effect of transition €	As restated €
Net resources b/fwd and movement	217,350	407,235	624,585	664,218	-	664,218
Total funds	217,350	407,235	624,585	664,218	407,235	664,218

5. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

In the application of the Charity's accounting policies, which are described here, management is required to make judgements about the carrying values of assets and liabilities that are not readily apparent from other sources.

The critical judgments made by management that have a significant effect on the amounts recognised in the financial statements are described below:

Critical judgment:

- Depreciation of tangible fixed assets
- Impairment of tangible fixed assets
- Useful life of tangible fixed assets
- Residual values of tangible fixed assets

6. INCOME

6.1 DONATIONS AND LEGACIES

	Unrestricted Funds €	Restricted Funds €	2020 €	2019 €
Fundraising and Donations	74,543	-	74,543	5,564

6.2 CHARITABLE ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2020 €	2019 €
East Coast Area Health Board	-	187,100	187,100	187,100
Pobal	-	97,958	97,958	76,924
Dublin City Council - Dormant Account	-	8,874	8,874	-
SHCPP Mens PDC	-	7,568	7,568	-
City of Dublin Education & Training Board	-	2,940	2,940	2,940
Gay Health Network	-	1,283	1,283	7,264
The Community Foundation of Ireland	-	783	783	6,351
Partnership Income	2,562	-	2,562	9,870
Sporting Pride	8,285	-	8,285	-
Sponsorship - The Gay Games	-	-	-	4,565
The National Lottery	-	-	-	3,901
The Department of Justice and Equality	-	-	-	4,998
	10,847	306,506	317,353	303,913

Outhouse Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

6.3	OTHER TRADING ACTIVITIES		Unrestricted Funds €	Restricted Funds €	2020 €	2019 €
	Coffee Bar Sales		11,544	-	11,544	52,353
	Rental Income		11,305	-	11,305	39,396
			22,849	-	22,849	91,749
6.4	OTHER INCOME		Unrestricted Funds €	Restricted Funds €	2020 €	2019 €
	Other income		-	-	-	27,029
7.	EXPENDITURE					
7.1	RAISING FUNDS	Direct Costs €	Other Costs €	Support Costs €	2020 €	2019 €
	Community Space	7,647	-	10,977	18,624	40,185
	Community Supports	5,959	-	20,396	26,355	33,857
	Programmes	166	-	4,601	4,767	5,934
	Sponsorship/Donation	536	-	6,015	6,551	3,631
		14,308	-	41,989	56,297	83,607
7.2	CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2020 €	2019 €
	Community Space	63,796	-	21,313	85,109	79,774
	Community Supports	120,178	-	36,855	157,033	144,604
	Programmes	21,997	-	27,346	49,343	60,591
	Sponsorship/Donation	13,197	-	4,020	17,217	20,046
		219,168	-	89,534	308,702	305,015
7.3	SUPPORT COSTS		Cost of Raising Funds €	Charitable Activities €	2020 €	2019 €
	Establishment		6,442	10,622	17,064	47,354
	Training and Events		29,954	28,951	58,905	35,562
	Operating Costs		1,043	4,427	5,470	17,108
	Finance		4,550	45,534	50,084	45,648
			41,989	89,534	131,523	145,672

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

continued

8. ANALYSIS OF SUPPORT COSTS

	2020 €	2019 €
Establishment	17,064	47,354
Training and Events	58,905	35,562
Operating Costs	5,470	17,108
Finance	50,084	45,648
	<u>131,523</u>	<u>145,672</u>

9. NET INCOME

	2020 €	2019 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	8,857	8,857
(Surplus) on disposal of tangible fixed assets	-	(5,440)
	<u>8,857</u>	<u>(5,440)</u>

10. VALUE ADJUSTMENTS IN RESPECT OF INVESTMENTS

	2020 €	2019 €
Value adjustments in respect of fixed asset investments		
- temporary diminution in value	-	(21,589)
	<u>-</u>	<u>(21,589)</u>

11. INTEREST PAYABLE AND SIMILAR CHARGES

	2020 €	2019 €
Interest payable to bank	27	-
Interest payable >2yrs <5yrs	2,202	2,617
Interest payable >5yrs	7,451	6,517
	<u>9,680</u>	<u>9,134</u>

12. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the financial year was 9, (2019 - 9) as follows:

	2020 Number	2019 Number
Chief Executive Officer	1	1
Manager	1	1
Direct charitable activities staff	5	5
Support staff	2	2
	<u>9</u>	<u>9</u>

The staff costs comprise:

	2020 €	2019 €
Wages and salaries	199,833	191,440
Social security costs	20,964	19,639
Pension costs	6,427	8,477
	<u>227,224</u>	<u>219,556</u>

Outhouse Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

13. SALARIES IN EXCESS OF €60,000 - NUMBER OF EMPLOYEES

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of Employees	Number of Employees
€60,000 - €70,000	<u>1</u>	<u>1</u>

14. PRIOR FINANCIAL YEAR ADJUSTMENT

CHANGE IN ACCOUNTING POLICY

Previously the charity applied FRS 102 as its accounting framework but did not apply the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. As a result of adopting the Charities SORP (FRS 102) in the current period a change in accounting policy was required so as to ensure compliance with the Charities SORP FRS 102

Under FRS 102 the charity adopted an accounting policy to recognise all grants on an accruals basis as opposed to on a performance basis. However, under the FRS 102 Charities SORP all grants including capital grants should be recognised as income in the SOFA on a performance basis (i.e. when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably). Given that the Charities SORP (FRS 102) represents best practice for all charities as it seeks to provide information relevant to the understanding of the directors and the performance and financial position of the Charity the directors believe the change in accounting policy is required.

As a result of the change in accounting policy from the accruals basis to the performance basis it has resulted in:

- the amount previously recognised as deferred income on the balance sheet at 31 December 2019 of €384,766 respectively being released to a general fund where the grants were not required to be applied for a specific purpose. The reason for this is that this €384,766 respectively would previously have been recognised in the SOFA had the performance model been applied from inception. If the performance basis had of being applied from inception this income would have been released to the SOFA in the years 2004 (€95,000), 2005 (€41,869), 2006 (€150,200), 2007 (€178,689), 2008 (€62,000), 2009 (€93,000), 2010 (€6,500), 2011 (€11,311), 2012 (€8,000), 2016 (€25,000) and 2017 (€2,500) respectively.
- the amortisation recognised in income in the year ended 31 December 2019 of €22,469 on capital grants accounted for under the accruals model being reversed.
- the recognition of additional income in the SOFA of €407,235 with regard to grants received for capital purposes where the conditions of the grant were complied with which was recognised as deferred income on the balance sheet under the accruals model previously.

The impact of applying the performance model as opposed to the accruals model for the current year is that:

- additional income of €384,766 has been recognised in the SOFA with regard to capital grants received where the performance conditions have been met which previously would have been deferred and included in deferred income under the accrual's mode
- the amount recognised in income on charitable activities would have been €22,469 lower for the amortisation that would have been released on the capital grants under the accruals model.
- there would be no requirement to show the depreciation on the element of the fixed asset cost covered by the grant being allocated to unrestricted funds in the SOFA.

See Note 4 for the analysis of the adjustments to the SOFA and the balance sheet in the comparative year.

Outhouse Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

continued

15. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 31 December 2020	1,123,742	35,089	1,158,831
Depreciation			
At 1 January 2020	172,599	35,089	207,688
Charge for the financial year	8,857	-	8,857
At 31 December 2020	181,456	35,089	216,545
Net book value			
At 31 December 2020	942,286	-	942,286
At 31 December 2019	951,143	-	951,143

16. STOCKS

	2020 €	2019 €
Coffee Bar Supplies	1,386	1,143

In the opinion of the Directors there are no material differences between the replacement cost of stock and the figures shown above.

17. DEBTORS

	2020 €	2019 €
Trade debtors	2,430	4,386
Other debtors	7,817	-
Prepayments	-	6,924
	10,247	11,310

18. CREDITORS

Amounts falling due within one year	2020 €	2019 €
Amounts owed to credit institutions	42,070	40,543
Trade creditors	872	10,481
Taxation and social security costs	4,502	3,960
Accruals	16,448	25,906
Deferred Income	63,774	41,851
	127,666	122,741

Outhouse Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

19.	CREDITORS				2020	2019
	Amounts falling due after more than one year				€	€
	Amounts owed to credit institutions				206,620	223,489
	Repayable in one year or less, or on demand (Note 18)				42,070	40,543
	Repayable between one and two years				42,936	41,719
	Repayable between two and five years				67,880	96,026
	Repayable in five years or more				95,804	85,744
					248,690	264,032
20.	PENSION COSTS - DEFINED CONTRIBUTION					
	The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to €6,427 (2019 - €0,477).					
21.	RESERVES				2020	2019
					€	€
	At 1 January 2020				664,218	624,585
	Surplus for the financial year				49,746	39,633
	At 31 December 2020				713,964	664,218
22.	FUNDS					
22.1	RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds	Restricted Funds	Total Funds	
			€	€	€	
	At 1 January 2019		579,570	45,015	624,585	
	Movement during the financial year		42,797	(3,164)	39,633	
	At 31 December 2019		622,367	41,851	664,218	
	Movement during the financial year		27,823	21,923	49,746	
	At 31 December 2020		650,190	63,774	713,964	
22.2	ANALYSIS OF MOVEMENTS ON FUNDS					
		Balance	Income	Expenditure	Transfers	Balance
		1 January			between	31 December
		2020			funds	2020
		€	€	€	€	€
		As restated				
	Restricted funds					
	Restricted	41,851	306,506	284,583	-	63,774
	Unrestricted funds					
	Unrestricted General	622,367	108,239	80,416	-	650,190
	Total funds	664,218	414,745	364,999	-	713,964

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

22.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term liabilities €	Total €
Restricted funds	-	63,774	-	-	63,774
Unrestricted general funds	942,286	42,190	(127,666)	(206,620)	650,190
	942,286	105,964	(127,666)	(206,620)	713,964

23. STATUS

The liability of the members is limited.

Every member of the charity undertakes to contribute to the assets of the charity in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the charity contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1,27.

24. CASH AND CASH EQUIVALENTS

	2020 €	2019 €
Cash and bank balances	94,331	46,852

25. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	Opening balance €	Cash flows €	Other changes €	Closing balance €
Long-term borrowings	(223,489)	15,342	1,527	(206,620)
Short-term borrowings	(40,543)	-	(1,527)	(42,070)
Total liabilities from financing activities	(264,032)	15,342	-	(248,690)
Total Cash at bank and in hand (Note 24)				94,331
Total net debt				(154,359)

26. POST-BALANCE SHEET EVENTS

With the ongoing pandemic the Directors continue to monitor the situation regarding the business continuing as a going concern. At the time of reviewing these Financial Statements they have reviewed and assessed the impact on the 2020 Financial Statements and are satisfied that there are no adjustments nor provisions required thereon.

27. TAX CLEARANCE COMPLIANCE

The Charity is compliant with Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and similar type payments". The charity holds current Tax Clearance certificate.

28. DETAILS OF CREDITORS

Security given in respect of creditors

The Charity's bank loans are secured by a charge over the property at 105 Capel Street, Dublin 1. In addition to the above, Dublin City Council also hold a charge on the freehold premises.

Outhouse Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

29. SHARE CAPITAL AND MEMBERS LIABILITIES

The charity is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the charity on winding up such amounts as may be required not exceeding one Euro (€1.27).

30. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 16.10.2021

OUTHOUSE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

NOT COVERED BY THE REPORT OF THE AUDITORS

Outhouse Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 December 2020

	2020 €	2019 €
Income		
Donations	74,543	5,564
Coffee Bar Sales	11,544	52,353
Rental Income	11,305	39,396
East Coast Area Health Board	187,100	187,100
Pobal	97,958	76,924
Dublin City Council - Dormant Account	8,874	-
SHCPP Mens PDC	7,568	-
City of Dublin Education & Training Board	2,940	2,940
Gay Health Network	1,283	7,264
The Community Foundation of Ireland	783	6,351
The National Lottery	-	3,901
The Department of Justice and Equality	-	4,998
Partnership Income	2,582	9,870
Sporting Pride	8,285	-
The Gay Games	-	4,585
	414,745	401,226
Cost of generating funds		
Opening stock	1,143	788
Purchases Coffee Bar	5,109	22,606
Wages and salaries	6,879	31,676
Employer's NI/PRSI contributions	777	3,559
Staff pension scheme costs	400	2,200
Staff Training	610	287
Travelling & Entertainment	80	106
Advertising	229	85
Fundraising expenses	29,035	-
Subscriptions	444	575
Printing, Postage & Stationery	420	894
General Expenses	179	185
Light, heat and power	1,543	3,084
Telephone	460	480
Cleaning	841	1,904
Rent payable	18	133
Repairs and Maintenance	3,580	11,203
Accountancy Fees	3,141	2,399
Audit Fees	1,382	1,443
	56,270	83,607
Gross surplus	358,475	317,619

Outhouse Company Limited by Guarantee**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 December 2020

	2020 €	2019 €
Charitable Activities		
Wages and salaries	192,954	159,764
Employer's NI/PRSI contributions	20,187	16,080
Staff defined contribution pension costs	6,027	6,277
Staff training	752	353
Rent payable	72	535
Insurance	7,354	6,618
Light and heat	3,007	6,005
Cleaning	3,147	7,123
Repairs and maintenance	3,123	15,029
Printing, postage and stationery	1,448	3,082
Advertising	1,531	568
Programme & Event expenses	17,950	28,686
The Gay Games Expenditure	-	4,903
Sporting Pride	8,285	-
Telephone	1,273	1,330
Travelling and entertainment	433	574
Consultancy fees	-	9,287
Accountancy	12,566	9,595
Auditor's/Independent Examiner's remuneration	5,526	5,772
Bank charges	1,578	1,830
General expenses	939	972
Subscriptions	2,040	2,641
Surpluses/deficits on disposal of tangibles	-	(5,440)
Depreciation	8,857	8,857
	<u>299,049</u>	<u>290,441</u>
Finance		
Bank interest paid	27	-
Other interest	9,653	9,134
	<u>9,680</u>	<u>9,134</u>
Changes in investments		
Amounts written back on investments	-	21,589
Net surplus	<u><u>49,746</u></u>	<u><u>39,633</u></u>

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix – Detailed Grants and Other Income**

for the year ended 31 December 2020

Grant 1

Agency	Health Service Executive
Sponsoring Government Dept	Department of Health
Grant Programme	Grant Aid Agreement (2019) Section 39 Health Act 2004 – Social Inclusion
Purpose of the Grant	Core funding for the organisation to cover staff and operational costs
Total Grant Award	€187,100
Grant taken to income in the period	€187,100
The Cash received in the period	€187,100
Any grant amounts deferred or due at the period end	€0.00
Expenditure	€187,100
Term	Expires 31 st December 2020
Received year end	31 December 2020
Capital Grant	Nil
Restriction on use	Restricted
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix – Detailed Grants and Other Income**

for the year ended 31 December 2020

Grant 2

Agency	Pobal
Sponsoring Government Dept	Department of Rural and Community Development
Grant Programme	Community Services Programme
Purpose of the Grant	To cover Staff Salaries to enable Outhouse to undertake social enterprise activity through the operation of the Outhouse facility and services to the LGBT community
Total Grant Award	€308,663
Grant taken to income in the period	€97,958
The Cash received in the period	€99,783
Any grant amounts deferred or due at the period end	€9,931
Expenditure	€97,958
Term	Expires 31 st December 2020
Received year end	31 December 2020
Capital Grant	Nil
Restriction on use	To fund a Manager and five full time employees to enable Outhouse to undertake social enterprise activity through the operation of the Outhouse facility and services to the LGBT community
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix – Detailed Grants and Other Income**

for the year ended 31 December 2020

Grant 3

Agency	City of Dublin Education and Training Board
Sponsoring Government Dept	Department of Education and Skills
Grant Programme	Adult Personal Development Support
Purpose of the Grant	Adult personal development Support and assistance
Total Grant Award	€2,940
Grant taken to income in the period	€2,940
The Cash received in the period	€2,205
Any grant amounts deferred or due at the period end	€0
Expenditure	€2,940
Term	Expires 31 st December 2020
Received year end	31 December 2020
Capital Grant	Nil
Restriction on use	The provision of 4 Wellness courses for LGBT women
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix – Detailed Grants and Other Income**

for the year ended 31 December 2020

Grant 4

Agency	Gay Health Network
Sponsoring Government Dept	Department of Health
Grant Programme	Community Integration Project
Purpose of the Grant	The grant is being used for the provision of three Personal Development Courses for gay, bisexual and men who have sex with men, aged 25 and over
Total Grant Award	€10,500
Grant taken to income in the period	€1,283
The Cash received in the period	€500
Any grant amounts deferred or due at the period end	€0
Expenditure	€5,152
Term	Expires 31 st December 2020
Received year end	31 December 2020
Capital Grant	Nil
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee**(A company limited by guarantee, without a share capital)****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****Appendix – Detailed Grants and Other Income**

for the year ended 31 December 2020

Grant 5

Agency	Community Foundation of Ireland
Sponsoring Government Dept	N/A
Grant Programme	Social Change – Mental Health Grant
Purpose of the Grant	The grant is being used to provide personal development courses to enable frontline services to the LGBT Migrant and Asylum Seeker Community
Total Grant Award	€7,500
Grant taken to income in the period	€783
The Cash received in the period	€0
Any grant amounts deferred or due at the period end	€0
Expenditure	€783
Term	Expires 31 st December 2019
Received year end	31 December 2018
Capital Grant	Nil
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix – Detailed Grants and Other Income**

for the year ended 31 December 2020

Grant 6

Agency	Dublin City Council
Sponsoring Government Dept	Dublin City Council
Grant Programme	Dormont Funding
Purpose of the Grant	Runnnng Safe Space Programme and extending the Café opening hours
Total Grant Award	€25,000
Grant taken to income in the period	€8,874
The Cash received in the period	€25,000
Any grant amounts deferred or due at the period end	€16,126
Expenditure	€8,874
Term	Expires 30 th November 2021
Received year end	31 December 2020
Capital Grant	Nil
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix – Detailed Grants and Other Income**
for the year ended 31 December 2020**Grant 7**

Agency	Health Service Executive
Sponsoring Government Dept	Department of Health
Grant Programme	HSE Sexual Health and Crisis Pregnancy Programme
Purpose of the Grant	The grant is being used for the provision of three Personal Development Courses for gay, bisexual and men who have sex with men, aged 25 and over
Total Grant Award	€7,928
Grant taken to income in the period	€7,568
The Cash received in the period	€7,928
Any grant amounts deferred or due at the period end	€360
Expenditure	€7,568
Term	Expires 31 st December 2020
Received year end	31 December 2020
Capital Grant	Nil
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix – Detailed Grants and Other Income**

for the year ended 31 December 2020

Grant 8

Agency	Community Foundation of Ireland
Sponsoring Government Dept	N/A
Grant Programme	Caring Communities Round 4 LGBT – Grant Number 11867
Purpose of the Grant	The grant is being used to train staff and management in organisational development and sustainability
Total Grant Award	€7,500 in 2016
Grant taken to income in the period	€0
The Cash received in the period	€0
Any grant amounts deferred or due at the period end	€5,605 deferred since 31 December 2017 – Extension sought and approved by The Community Foundation of Ireland to 31 December 2019. Approval being sought to extend the terms of the agreement.
Expenditure	€0
Term	Expires 31 December 2020
Received year end	31 December 2016
Capital Grant	Nil
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, “Tax Clearance Procedures Grants, Subsidies and Similar Type Payments”

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix – Detailed Grants and Other Income**
for the year ended 31 December 2020**Grant 9**

Agency	Inner City Enterprise
Sponsoring Government Dept	Dublin City Council
Grant Programme	Social Enterprise Grant Scheme
Purpose of the Grant	The grant is being used for the creation or development of social enterprises in Dublin City to increase awareness of the important contribution that social enterprise makes to building communities and in creating employment, in addition to developing the skills of the participants who get involved
Total Grant Award	€7,470
Grant taken to income in the period	€0.00
The Cash received in the period	€7,470
Any grant amounts deferred or due at the period end	€7,470
Expenditure	€0.00
Term	Expires 31 August 2021
Received year end	31 December 2020
Capital Grant	Nil
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix – Detailed Grants and Other Income**
for the year ended 31 December 2020**Grant 10**

Agency	Dublin City Council
Sponsoring Government Dept	Department of Rural and Community Development
Grant Programme	Social Inclusion Fund
Purpose of the Grant	The grant is being used in the course of their work to assist with social inclusion measures aimed at targeting marginalised people experiencing exclusion on account of their LGBTI identities.
Total Grant Award	€5,500
Grant taken to income in the period	€0
The Cash received in the period	€0
Any grant amounts deferred or due at the period end	€5,500
Expenditure	€0
Term	Expires 31 st October, 2019 – Extension sought and approved by Dublin City Council.
Received year end	31 December 2020
Capital Grant	Nil
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix – Detailed Grants and Other Income**

for the year ended 31 December 2020

Capital Grant**Grant 11**

Agency	Dublin City Council
Sponsoring Government Dept	Department of Rural and Community Development
Grant Programme	Dublin City Community Enhancement Programme
Purpose of the Grant	The grant is being used to carry out the works required to the fire doors in the organisation
Total Grant Award	€2,966
Grant taken to income in the period	€0
The Cash received in the period	€2,966
Any grant amounts deferred or due at the period end	€2,966
Expenditure	€0
Term	Expires 31 st March 2021
Received year end	31 December 2020
Capital Grant	Yes
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

We provide an undertaking that the State's investment is protected and will not be used as security for any other activity without prior consultation with the Department of Rural and Community Development and sanction of DPER Circular 13/2014.

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix – Detailed Grants and Other Income**

for the year ended 31 December 2020

Capital Grant**Grant 12**

Agency	Dublin City Local Community Development Committee
Sponsoring Government Dept	Department of Rural and Community Development
Grant Programme	Dublin City Community Enhancement Programme 2018
Purpose of the Grant	The provision of a capital project to enhance the facade of the building at 105 Capel Street, Dublin 1
Total Grant Award	€16,117
Grant taken to income in the period	€0.00
The Cash received in the period	€0.00
Any grant amounts deferred or due at the period end	€16,117
Expenditure	€0.00
Term	Expire 30 th September 2019 – Extension sought to extend the terms of the agreement. Re-application submitted for planning permission to Dublin City Council.
Received year end	31 December 2018
Capital Grant	Yes
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

We provide an undertaking that the State's investment is protected and will not be used as security for any other activity without prior consultation with the Department of Rural and Community Development and sanction of DPER Circular 13/2014.

